PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lonnie & Patricia Frey
DOCKET NO.: 06-01047.001-R-1
PARCEL NO.: 01-2-24-04-12-201-016

The parties of record before the Property Tax Appeal Board are Lonnie and Patricia Frey, the appellants; and the Madison County Board of Review.

The subject property consists of an 18,800 square foot parcel improved with a one story single family dwelling that contains approximately 1,364 square feet of living area. The dwelling was constructed in 1974 and has a brick exterior. Features of the home include a full basement, central air conditioning, and an attached two-car garage with 704 square feet. The property is located in Highland, Helvetia Township, Madison County.

On the petition filed with the Property Tax Appeal Board the appellants indicated assessment equity as the basis of the appeal. However, the evidence and the grid analysis completed on the appellants' petition indicated the crux of their argument was overvaluation based on comparables sales or listings. The appellants provided listing sheets and the property record cards on three properties. The comparables were improved with one-story single family dwellings with brick and vinyl siding exteriors. The homes were constructed from 1969 to 2006. Each comparable had central air conditioning, one fireplace, and a two-car attached garage. The listing sheets indicated the homes ranged in size from 1,350 to 2,880 square feet. However, the property record cards indicated the comparables had from 1,372 to 1,539 square feet of ground floor area. The property record card for appellants' comparable number one further indicated that it had 700 square feet of finished basement area increasing its total living area from 1,440 to 2,140 square feet. The appellants also indicated that each of its comparables had a full basement; however, the property record card associated with the appellants' comparable number two indicated it had no basement. The listing sheets indicated that comparable number one sold for a price of $134,663 but there was no reference to a date of sale. The property record card associated with this comparable indicated a sale date of August 2003 for a price of $153,900. The remaining two comparables were described as having listing

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds *no change* in the assessment of the property as established by the **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$	9,440
IMPR.:	$	40,370
TOTAL:	$	49,810

Subject only to the State multiplier as applicable.

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prices of $145,000 and $149,900. The evidence further revealed that the appellants did not file a complaint with the board of review but filed their appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from $46,610 to $49,810. Based on this evidence the appellants requested the subject's assessment be reduced to $43,330.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $49,810 was disclosed. The subject had an improvement assessment of $40,370 or $29.60 per square foot of living area. The subject's assessment reflects a market value of approximately $149,490 or $109.59 per square foot of living area, including land using the 2006 three year median level of assessments for Madison County of 33.32%. To demonstrate the subject property was equitably assessed, the board of review provided descriptions and assessment information on three comparables that were described as being improved with one-story single family dwellings of brick construction that ranged in size from 1,288 to 1,394 square feet of living area. The comparables were constructed in either 1971 or 1974. Each comparable had a full basement, central air conditioning and an attached two-car garage. Two of the dwellings also had one fireplace each. These properties were located in the subject's subdivision. The comparables had total assessments ranging from $52,340 to $55,800 and improvement assessments ranging from $40,230 to $48,230 or from $31.23 to $34.60 per square foot of living area.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

At the outset the Board finds there is a discrepancy between the basis of the appellants' appeal and the evidence they submitted. The petition indicates the appeal is based on assessment equity; however, the appellants submitted evidence of comparable sales indicating their argument is based on a market value contention. Section 16-180 of the Property Tax Code provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. . . ." 35 ILCS 200/16-180. Even though the Board finds there is a conflict between what the appellants assert as the basis of the appeal and the evidence submitted, due to the fact the appellants are self represented, the Board will consider the merits of their appeal based on a market value argument.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board gives the appellants' market value argument little weight due to the fact there were discrepancies in the evidence that were not clarified. First, there was a discrepancy in size for comparable number one when comparing the listing sheet with the property's property record card. This property was listed as having 2,880 square feet but the property record card indicated the dwelling had 1,440 square feet of ground floor area with an additional 700 square feet of finished living area in the basement. There was also a discrepancy in the reported sales price with the listing sheet indicating an undated sales price of $134,663 while the property record card indicated an August 2003 sales price of $153,900. Nevertheless, comparing the subject's market value as reflected by its assessment of $149,490 with these prices does not indicate the subject's assessment is excessive in relation to its market value. With respect to comparable number two and three, these properties had not actually sold but were reported to be listed on the open market for prices of $145,000 and $149,900. There was also a conflict with respect to whether or not comparable number two had a full basement with the listing describing this property has having a full basement while the property record card stated this property had no basement. The Board also finds comparable number three was relatively new being constructed in 2006 compared to the subject's date of construction in 1974. After considering these differences the Board finds the listing prices as reported by the appellants do not demonstrate the subject's assessment is excessive in relation to its market value.

The board of review understandably responded to the appellants' argument by providing evidence to demonstrate the subject was equitably assessed in relation to similar properties. The board of review's three comparables were similar to the subject in location, age, style, size, construction and features. The comparables had total assessments ranging from $52,340 to $55,800 and improvement assessments ranging from $40,230 to $48,230 or from $31.23 to $34.60 per square foot of living area. The subject property had a total assessment of $49,810 and an improvement assessment of $40,370 or $29.60 per square foot of living area, which is below the range established by the comparables on a per square foot basis. The Board finds this data demonstrates the subject property is being assessed in an equitable manner.

In conclusion, based on this record, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 29, 2008

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30

days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.